

風險管理政策及作業辦法

Risk Management Policy and Procedures

2024/8/7

壹、目的 Purpose

為持續關注內外部可能影響本公司營運之各項潛在風險（本辦法所稱風險包括正面(機會)及負面(風險)，均以「風險」代表之），建立完善之風險管理制度及適當之管理措施與因應準備，為所有利害關係人提供適當的風險管理，以協助在發生事故時，可持續進行關鍵營運活動，確保持續營運，以穩健經營業務朝企業永續發展目標邁進，特制本公司風險管理政策及作業辦法。

To continuously monitor potential internal and external risks that may affect the operations of Flytech Technology Co., Ltd. (the "Company") – where "risks," as defined in these regulations, include both positive (opportunities) and negative (threats), collectively referred to as "risks"—the Company aims to establish a comprehensive risk management system along with appropriate management measures and contingency plans to provide all stakeholders with effective risk management. This will ensure the continuity of key operational activities during incidents, maintain ongoing operations, and support the Company's steady progress toward sustainable business development goals. Therefore, the Company has established this Risk Management Policy and Procedures.

貳、建立風險管理政策與作業辦法 Establishment of Risk Management Policy and Procedures

本辦法係考量本公司整體之規模、業務特性、風險性質與營運活動，訂定適用之風險管理政策與作業辦法，並至少涵蓋以下項目：

- 一、風險管理目標；
- 二、風險治理與文化；
- 三、風險管理組織架構與職責；
- 四、風險管理程序；
- 五、風險報導與揭露。

上述風險管理政策與程序應依據內、外在環境之變遷隨時檢討，且隨時注意國內與國際企業風險管理機制之發展，據以檢討改進公司所建置之風險管理架構，俾確保該制度之設計與執行持續有效，並提升公司治理成效。

This procedure takes into account the overall scale, business features, risk nature, and operating activities of the Company and its subsidiaries, establishing applicable risk management policies and procedures covering at least the following:

1. Objectives of risk management;
2. Risk governance and culture;
3. Organizational structure and duties of risk management;
4. Risk management procedures;
5. Risk reporting and disclosure.

The above risk management policies and procedures are subject to review at any time based on changes in the internal and external environments of the Company, serving as a basis for reviewing and improving the Company's established risk management structure to ensure that the design and implementation of the system remain effective.

參、風險管理原則 Risk Management Principles

本辦法係依下列原則訂定之：

- 一、整合性：將風險管理視為所有活動的一部分。
- 二、結構化和全面性：以結構化和全面性的方式推動風險管理，獲得一致且具可比較性的結果。
- 三、客製化：依據企業所屬環境、規模、業務特性、風險性質與營運活動，制定適切的風險管理框架與流程。
- 四、包容性：將利害關係者的需求與期望納入考量，提高並滿足利害關係者對企業風險管理的瞭解與期待。
- 五、動態：適當並及時預測、監控、掌握和回應企業內部和外部環境的變化。
- 六、有效資訊利用：依據歷史、當前的資訊及未來趨勢，作為建構風險管理的基礎，並將資訊及時、清晰地提供利害關係人參考。
- 七、人員與文化：提升治理與管理單位對風險管理之重視程度，並透過各層級人員完善的風險管理相關培訓機制，提升企業整體之風險意識與文化，將風險管理視為公司治理與日常作業的一部分。
- 八、持續改進：透過學習與經驗，不斷改善風險管理與相關作業流程。

This procedure is formulated based on the following principles:

1. Integration: Include risk management as part of all activities.
2. Structure and Comprehensiveness: Promote risk management in a structured and comprehensive manner to obtain consistent and comparable results.
3. Customization: Devise an appropriate risk management framework and process based on the environment, scale, business features, nature of risk, and operating activities of the enterprise.
4. Accommodation: Take into account the needs and expectations of stakeholders to enhance and fulfill their understanding of and expectations for enterprise risk management.
5. Development: Project, monitor, familiarize itself with, and respond to changes in the internal and external environment of the enterprise appropriately and promptly.
6. Effective Information Use: Rely on historical and current information, as well as future trends, in its risk management development, and provide such information to stakeholders promptly and clearly for reference.
7. Personnel and Culture: Increase the importance attached by governance and management units to risk management, enhance the overall risk awareness of the enterprise through a sound risk management training mechanism across the board, and treat risk management as part of corporate governance and day-to-day operations.
8. Constant Improvement: Continuously improve risk management and related operating procedures through learning and experience.

肆、風險管理政策 Risk Management Policy

本公司的風險管理政策為「預防、管理、改善」，本公司董事會及風險管理推動與執行單位，應依據法令、國內外企業風險管理機制之發展、及公司整體營運目標，辨認分析風險類別及可承受之風險胃納，制定及執行風險管理程序，並監督落實施行，以維持業務的持續運作及預防可能的損失，以達成永續經營目的。

The Company's risk management policy is based on the principles of "Prevention, Management, and Improvement." The board of directors and the risk management implementation units are required to identify and analyze risk categories and acceptable risk appetite in accordance with

regulations, the development of domestic and international corporate risk management mechanisms, and the Company's overall operational goals. We must establish and implement risk management procedures while overseeing their enforcement to ensure the continuity of business operations and prevent potential losses, ultimately achieving the goal of sustainable operations.

伍、風險管理目標 Objectives of Enterprise Risk Management

本公司風險管理之目標旨在透過完善的風險管理架構，考量可能影響企業目標達成之各類風險加以管理，並透過將風險管理融入營運活動及日常管理過程，達成以下目標：

- 一、 實現企業目標；
- 二、 提升管理效能；
- 三、 提供可靠資訊；
- 四、 有效分配資源。

The Company's objectives of risk management are to manage various types of risks that may affect the enterprise's ability to achieve its objectives through a sound risk management structure and to incorporate risk management into operating activities and day-to-day management routines for the following purposes:

1. Realization of enterprise objectives;
2. Enhancement of management efficiency;
3. Provision of reliable information;
4. Effective allocation of resources.

陸、風險治理與文化 Risk Governance and Culture

一、 建置完善的風險治理與管理架構

本公司考量公司規模、業務特性、風險性質與營運活動，建置完善的風險治理與管理架構，透過董事會、功能性委員會及高階管理階層的參與，使風險管理與公司之策略、目標產生連結，定調公司重大風險項目，提升風險辨識結果之全面性、前瞻性與完整性，並向下宣導及展開對應之風險控管與因應，以合理確保公司策略目標之達成。

二、 深化風險文化

本公司推動由上而下的風險管理文化，透過治理單位與高階管理階層明確的風險管理聲明與承諾、設置並支持風險管理單位、提供全體員工風險管理相關專業訓練等方式，將風險管理意識融入至日常決策及營運活動中，形塑全方位的企業風險管理文化。

三、 提供足夠資源與支持

本公司之風險治理與管理單位應重視與支持風險管理，提供適切資源使其有效運作，並對風險管理有效運作負責。

四、 整合與協調

本公司推動風險管理應整合公司內各單位職責，全體共同推動執行，透過各單位間之溝通、協調與聯繫，落實整體業務之風險管理。

1. Development of a Sound Risk Governance and Management Structure

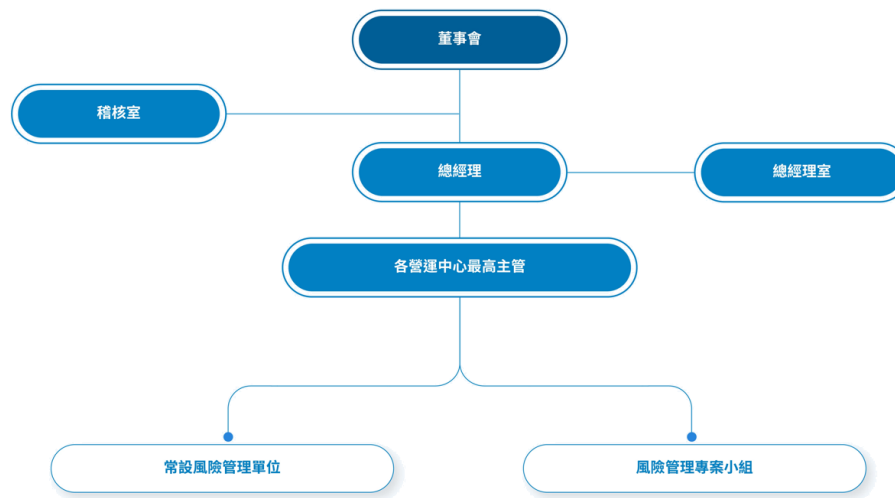
The Company takes into consideration the scale, business features, risk nature, and operating activities of the Company to develop a sound risk governance and management structure whereby risk management is linked to the Company's strategy and objectives through the participation of the board of directors, functional committees, and senior management. In this way, the Company's material risk items are identified, and the results of risk identification become more comprehensive, perspective-oriented, and complete. Corresponding risk controls

- and measures are promoted and initiated in a top-down manner to ensure the reasonable achievement of the Company’s strategic objectives.
2. Deepening of Risk Culture
The Company promotes a top-down risk management culture whereby awareness of risk management is integrated into day-to-day decision-making. A comprehensive corporate risk management culture is fostered through clear risk management representations and commitments from the governance unit and senior management, the establishment and support of a risk management unit, and the provision of professional training in risk management across the board.
 3. Offer of Sufficient Resources and Support
The risk governance and management units of the Company shall value and support risk management, offer adequate resources to operate risk management effectively, and be responsible for its effective operations.
 4. Integration and Coordination
The Company integrates the duties of all its units to ensure joint promotion and enforcement by these units, in order to implement risk management throughout the business through communication, coordination, and contact among the units.

柒、風險管理組織架構與職責 Risk Management Organization Structure and Responsibilities

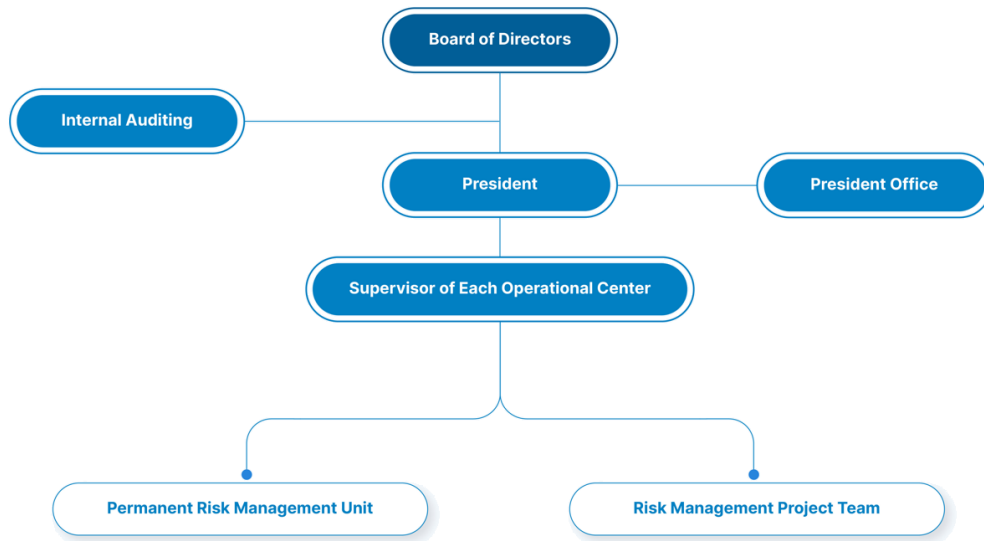
一、風險管理組織架構

本公司董事會為風險管理最高治理單位，並考量公司規模、業務特性、風險性質與營運活動，由總經理及各營運中心最高主管擔任【風險管理推動單位】，【風險管理執行單位】則由風險管理常設單位及風險管理專案小組擔任，替代風險管理委員會之職能，負責規劃、執行與監督風險管理相關事務。



1. Risk Management Organization Structure

The board of directors of the Company is the top governance unit for risk management. Considering the Company’s scale, business features, risk nature, and operating activities, the Company does not establish a “Risk Management Committee.” Instead, the “Risk Management Promotion Unit,” led by the president and the top executives of four operational centers, and the “Risk Management Execution Unit,” managed by the permanent risk management unit and the risk management task force, are responsible for planning, executing, and supervising risk management-related matters.



二、 風險管理權責

角色	職責
董事會	<ol style="list-style-type: none"> 核定風險管理政策、程序與架構； 確保營運策略方向與風險管理政策一致； 確保已建立適當之風險管理機制與風險管理文化； 監督並確保整體風險管理機制之有效運作； 分配與指派充足且適當之資源，使風險管理有效運作； 負責風險管理有效性之最終責任。
總經理、各營運中心最高主管、ESG永續發展委員會	<ol style="list-style-type: none"> 擬定風險管理政策； 核定風險胃納(風險容忍度)，導引資源分配，並建立質化與量化之量測標準； 確保風險管理機制能充分處理公司所面臨之風險，並融合至日常營運作業流程中； 核定風險控管的優先順序與風險等級； 依據董事會之風險管理決策，訂定公司營運目標，督導各營運部門執行，建立適當之風險管理措施； 分析與辨識公司風險來源與類別，並定期檢討其適用性，確保所屬單位風險管理及相關控制程序有效執行，以符合風險管理政策； 督導各風險管理常設單位落實控管； 如發生未預期之重大危害事件(天災、公共設施中斷、或重大傳染病等)，成立專案小組，啟動風險應變程序； 審查風險管理執行情形，提出必要之改善建議，並定期(至少一年一次)向董事會報告。
風險管理常設單位 (各營運單位)	<ol style="list-style-type: none"> 依據董事會之風險管理決策與總經理之督導，分析影響營運目標達成的內外部環境因素、及利害關係人需求，擬定風險管理程序與架構，並定期檢討其適用性與執行效能： <ol style="list-style-type: none"> 辨識無法達成的風險與機會、分析及規劃回應機制，制定部門目標，分析衝擊程度以建立適當之管理措施，包括內部控制制度、管理辦法、核決權限制度及作業程序； 依據轉投資公司營運管理辦法及轉投資公司核決權限制度，管理與子公司之交易往來風險； 透過內控程序審核機制，持續監督日常作業風險。 協助營運中心最高主管及總經理，分析與辨識公司風險來源與類別，並定期檢討其適用性，確保所屬單位風險管理及相關控制程序有效執行，以符合風險管理政策； 定期(至少一年一次)向營運單位最高主管及總經理彙報風險管理執行情形； 協助與監督營運部門風險管理活動之執行； 協調風險管理運作之跨部門互動與溝通； 規劃風險管理相關訓練，提升整體風險意識與文化。
風險管理專案小組	配合發生未預期之重大危害事件時成立之專案，定義管理範疇、專案期間、管理程序、工作職掌、監督方式、及結案方式；執行任務至專案結束。
稽核單位	監督執行單位及專案小組執行任務，稽核各項風險管理措施之有效性及協助異常矯正。

2. Risk Management Roles and Responsibilities

Roles	Responsibilities
Board of Directors	<ol style="list-style-type: none"> 1. Approve the risk management policy, procedures, and structure. 2. Ensure consistency between the operational strategy and the risk management policy. 3. Ensure that an appropriate risk management mechanism and culture have been established. 4. Oversee and ensure the effective operation of the entire risk management mechanism. 5. Allocate and designate adequate and appropriate resources for the effective operation of risk management. 6. Hold ultimate responsibility for the effectiveness of risk management.
President, Head of Operational Centers, ESG Committee	<ol style="list-style-type: none"> 1. Develop risk management policies. 2. Approve the risk appetite (risk tolerance), guide resource allocation, and establish qualitative and quantitative measurement standards. 3. Ensure that the risk management mechanism adequately addresses the risks faced by the Company and is integrated into daily operational processes. 4. Approve the prioritization of risk control measures and risk levels. 5. Based on the board of directors' risk management decisions, set Company operational objectives, oversee execution by various operational departments, and establish appropriate risk management measures. 6. Analyze and identify the sources and types of Company risks, regularly review their applicability, and ensure that risk management and related control procedures within the units are effectively executed to comply with risk management policies. 7. Supervise the implementation of control measures by each risk management unit. 8. In the event of unforeseen major hazard incidents (such as natural disasters, public infrastructure disruptions, or significant infectious diseases), establish a task force and initiate risk response procedures. 9. Review the implementation of risk management, provide necessary improvement recommendations, and report to the board of directors at least annually.
Permanent Risk Management Unit (Operational Departments)	<ol style="list-style-type: none"> 1. Based on the risk management decisions made by the board of directors and the supervision of the president, analyze the internal and external environmental factors that may affect the achievement of operational objectives, as well as the needs of stakeholders. Develop a risk management process and framework, and regularly review their applicability and effectiveness in execution: <ol style="list-style-type: none"> (1) Identify unattainable risks and opportunities, analyze and plan response mechanisms, set departmental objectives, and assess the impact level to establish appropriate management measures. These include internal control systems, management regulations, approval authority systems, and operational procedures. (2) Manage transaction risks with subsidiaries in accordance with the [Measures for the Operation and Management of Reinvested Companies] and the approval authority system for reinvested companies. (3) Continuously monitor daily operational risks through the audit mechanism of internal control procedures. 2. Assist the top executives of the four operational centers and the president in analyzing and identifying the sources and types of Company risks, and regularly review their applicability. Ensure that risk management and related control procedures within the respective units are effectively implemented in compliance with the risk management policy. 3. Report the implementation status of risk management to the top executives of the four operational centers and the president on a regular basis (at least once a year). 4. Assist and oversee the execution of risk management activities within the operational departments. 5. Coordinate cross-departmental interactions and communication for the operation of risk management. 6. Plan risk management-related training to enhance overall risk awareness and culture.
Risk Management Project Team	In coordination with the task force established for unforeseen major hazard incidents, define the management scope, project duration, management procedures, responsibilities, oversight methods, and closure process. Carry out tasks until the project is complete.
Internal Auditing	Oversee the executing departments and task forces in carrying out their duties, audit the effectiveness of risk management measures, and assist in correcting anomalies.

捌、風險管理程序 Risk Management Procedures

- 一、 風險管理程序應每年執行一次，至少應包含：風險辨識、風險分析、風險評量、風險回應，及監督與審查機制五大要素，並載明各要素實際執行之程序與方法。

The risk management procedures should be executed annually and must include at least the following five main elements: risk identification, risk analysis, risk evaluation, risk response, and

mechanisms for oversight and examination. These procedures should also expressly state the procedures and methods for the actual enforcement of these elements.

二、分析與辨識公司風險來源與類別：

1. 風險來源與類別一般可歸納為以下構面，主要包含：策略風險、營運風險、財務風險、資訊風險、法遵風險、誠信風險、其他新興風險（如氣候變遷或傳染病相關風險）等。
2. 【風險管理推動單位】（總經理、各營運中心最高主管、ESG永續發展委員會）（以下簡稱【管理推動單位】）依據本公司規模、所屬產業、業務特性、營運活動，並考量企業永續（含氣候變遷）各面向規範重點進行全方位風險分析，分析與辨識公司適用之風險來源與類別，定義公司自身之風險類別，針對各風險類別展開相關細部風險情境辨識，並定期檢討其適用性。

Analysis and Identification of Sources and Types of Company Risks:

1. Generally, sources and types of risks are categorized as follows: strategic risk, operating risk, financial risk, information risk, compliance risk, integrity risk, and other emerging risks such as climate change or epidemics.
2. The “Risk Management Promotion Unit” (led by the president and the top executives of the four operational centers) (hereinafter referred to as the “Management Promotion Unit”) devises and undertakes a comprehensive, focused risk analysis based on the scale, industry, business features, and operating activities of the Company. This analysis takes corporate sustainability (including climate change) into account to identify and analyze the sources and types of risks applicable to the Company, define the types of risks faced by the Company, detail the relevant risk scenarios for each type of risk, and regularly review their applicability.

三、風險辨識

1. 【風險管理執行單位】（風險管理常設單位及風險管理專案小組）（以下簡稱【執行單位】）應依據公司策略目標，及風險管理推動單位擬定經董事會核定之風險管理政策，就其所屬單位之短、中、長程目標與業務執掌進行風險辨識。
2. 風險辨識宜採用各種可行之分析工具及方法（如：流程分析、情境分析、問卷調查、PESTLE分析等），依據以往經驗及資訊，並考量內、外部風險因子、利害關係者關注重點等，透過「由下而上」及「由上而下」的分析討論，結合策略風險與營運風險，全面辨識可能導致公司目標無法達成、造成公司損失或負面影響之潛在風險事件。

Risk Identification

1. The “Risk Management Execution Unit” (the permanent risk management unit and the risk management task force) (hereinafter referred to as the “Execution Unit”) shall perform risk identification concerning the short-, mid-, and long-term objectives and business functions of the unit to which it belongs, in accordance with the strategic objectives of the Company and the risk management policies and procedures formulated by the “Promotion Unit” and approved by the board of directors.
2. For the performance of risk identification, it is advisable that practical analytical tools and methods, such as process analysis, scenario analysis, questionnaire surveys, and PESTLE analysis, be employed. This should be based on previous experience and information, taking into account internal and external risk factors and stakeholders' primary concerns. Analyses and discussions should be conducted using both a “bottom-up” and “top-down” approach, integrating strategic risks and operational risks to identify all potential risk

events that may prevent the accomplishment of Company objectives, cause losses to the Company, or have a negative impact on the Company.

四、 風險分析

1. 風險分析主要係針對已辨識風險事件之性質及特徵進行瞭解，並分析其發生機率及影響程度，據以計算風險值。
2. 各營運單位應針對已辨識出之風險事件，考量現有相關管控措施之完整性、過往經驗、同業案例等，分析風險事件之發生機率與影響程度，據以計算風險值。

Risk Analysis

1. Risk analysis is primarily aimed at ascertaining the nature and features of an identified risk event, analyzing the probability and degree of impact of such an event, and calculating the risk value.
2. Each operating department shall analyze the probability and degree of impact of any identified risk event, taking into account the comprehensiveness of current relevant control measures, previous experience, and industry cases, in order to calculate the risk value.

五、 風險分析量測標準

1. 【管理推動單位】宜依據公司風險特性擬訂適切的量化或質化量測標準，作為風險分析之依據。
2. 質化之量測標準係指透過文字描述，表達風險事件之發生機率及影響程度；量化之量測標準則係指透過具體可計算之數值指標（如：天數、百分比、金額、人數等），表達風險事件之發生機率與影響程度，製作風險地圖草案。

Metrics of Risk Analysis

1. The “Management Promotion Unit” shall develop appropriate quantitative or qualitative metrics based on the Company’s risk features as the basis for risk analysis.
2. Qualitative metrics express the probability of occurrence and degree of impact of a risk event through textual descriptions, while quantitative metrics express these aspects through specific measurable numbers such as days, percentages, amounts, and people, and develop a draft of the risk map.

六、 風險胃納

【執行單位】宜依據風險地圖草案擬訂風險胃納（風險容忍度），提報【管理推動單位】核定，以決定公司可承受之風險門檻及質化量化之量測標準。並依據風險胃納研議各風險值之等級，及各等級之風險回應方式，作為後續風險評量及風險回應之依據，並擬具風險地圖。

Risk Appetite

The “Execution Unit” shall set a risk appetite (risk tolerance) based on the draft of the risk map and submit it to the “Management Promotion Unit” for approval in order to determine the risk limits acceptable to the Company. It is also advisable for the unit to deliberate on the reconciliation of each risk value to the risk level and the appropriate response methods for each level of risk based on the risk appetite, serving as the basis for subsequent risk evaluation and response, and to formulate the risk map.

七、 風險評量

1. 風險評量的目的是提供本公司作為決策之依據，透過將風險分析結果與風險胃納加以比對，決定需優先處理之風險事件，並作為後續擬訂回應措施選擇之參考依據。

2. 各營運單位應依據風險地圖之風險分析結果，對照經【管理推動單位】核定之風險胃納，依據風險等級擬定績效指標與目標，並規劃與執行後續風險回應方案。
3. 【執行單位】應確實記錄風險分析與評量結果，並提報【管理推動單位】確認，風險評量與風險地圖併同年度預算審核完成後，提報董事會核定。

Risk Evaluation

1. The purposes of risk evaluation are to provide the enterprise with a basis for decision-making, whereby risk events that should be addressed on a priority basis are determined through a comparison of the results of risk analysis to the risk appetite, and to serve as a reference for the subsequent formulation of response options.
2. The “Execution Unit” shall devise and enforce risk response proposals based on the level of risk, using the results of risk analysis in relation to the risk appetite approved by the “Management Promotion Unit.”
3. The “Execution Unit” shall accurately document the results of risk analysis and assessment and submit them to the “Management Promotion Unit” for confirmation. After the completion of the risk assessment and the risk map, along with the annual budget review, the results shall be submitted to the board of directors for approval.

八、 風險回應

1. 【執行單位】應督導各營運部門依第2項所述，訂定風險回應方式(處理計畫)，確保相關人員充分理解與執行，並持續監控相關處理計劃之執行情形。
2. 考量企業策略目標、內、外部利害關係人觀點、風險胃納及可用資源，以及ISO「緊急應變管理程序」(每年定期演練)所制訂對於：天然及意外災害、公共設施中斷、供應鏈中斷、勞動力短缺、關鍵設備故障、資訊及網路系統受損等風險、以及其他辨識出之風險事項，來擬定風險回應方式及應變計畫，使風險回應方案在實現目標與成本效益之間取得平衡，並每年定期演練，提高緊急處理應變能力，以維護本公司關鍵業務受到衝擊時能維持持續運作，並安全回復及降低損失。

Risk Response

1. The “Execution Unit” should supervise each operational department in establishing risk response methods (action plans) as outlined in item 2, ensuring that relevant personnel fully understand and implement them. The execution of these plans must be continuously monitored.
2. The Company shall take into account its strategic objectives, the perspectives of its internal and external stakeholders, its risk appetite, and the resources available, as well as the ISO [Emergency Response Management Procedure] (including annual drills), to establish response plans for risks such as natural and accidental disasters, public infrastructure disruptions, supply chain interruptions, labor shortages, critical equipment failures, cyber information and network system damage, and other identified risk factors. These plans will be used to develop risk response methods and contingency plans that strike a balance between achieving objectives and cost-effectiveness. Conduct annual drills to enhance emergency response capabilities, ensuring that the Company can maintain continuous operations during disruptions to critical business activities, safely recover, and minimize losses.

九、 風險監督與審查

1. 【執行單位】應定期(至少一年一次)向營運單位最高主管及總經理彙報風險管理執行情形，【管理推動單位】應審查其執行情形，提出必要之改善建議，並定期(至少一年一次)向董事會報告。

2. 風險管理應與公司關鍵流程進行連結，以有效監督與提升風險管理落實實施之效益。

Risk Oversight and Examination

1. The "Execution Unit" should report the implementation status of risk management to the top executives of the four operational centers and the President on a regular basis (at least once a year). The "Management Promotion Unit" should review the implementation, provide necessary improvement suggestions, and regularly (at least once a year) report to the board of directors.
2. Risk management shall be aligned with the critical processes of the organization to effectively oversee and enhance the benefits of implementing risk management.

玖、風險報導與揭露 Risk Reporting and Disclosure

一、風險紀錄

風險管理執行之過程及其結果均應通過適當的機制進行紀錄、審查與報告，並妥善留存備查，包含風險管理流程中之風險辨識、風險分析、風險評量、風險回應措施、相關資訊來源及風險評估結果等。

Risk Documentation

The procedures and results of risk management, including risk identification, risk analysis, risk evaluation, risk response measures, relevant information sources, and results of risk assessment, shall be documented, examined, reported, and properly retained for reference through appropriate mechanisms.

二、風險報導

1. 風險報導為公司治理中不可或缺的一部分，宜考量不同利害關係者及其特定的資訊需求和要求、報導的頻率與時效性、報導方法、資訊與組織目標和決策的相關性，以協助高階管理階層和治理單位進行相關風險決策並履行其風險管理職責。
2. 風險管理推動與執行單位應彙整各單位所提供之風險資訊，應定期(至少每年一次)出具風險管理相關報告予董事會，由董事會審查督導，並建置動態管理與報導機制，以確實督導風險管理之有效執行。

Risk Reporting

1. Risk reporting is an integral part of corporate governance. It is advisable to take into account the specific information needs and requirements of different stakeholders, the frequency and time sensitivity of reporting, methods of reporting, and the relevance of information to the organization's objectives and decision-making. This will assist senior management and the governance unit in making relevant risk decisions and performing their risk management duties.
2. The "Management Promotion Unit" and the "Execution Unit" shall consolidate the risk information provided by various units, issue risk management-related reports to the risk management committee and the board of directors on a regular basis, and develop a dynamic management and reporting mechanism to oversee the effective enforcement of risk management.

拾、氣候風險管理 Climate Risk Management

極端氣候已是全球最具挑戰的風險因素，為妥善處理其帶來的風險與機會衝擊，本公司之因應管理說明如下：

Extreme climate has become one of the most challenging global risk factors. To effectively address the risks and opportunities it presents, the Company's response and management are outlined as follows:.

一、 責任單位

由『ESG 永續發展委員會』對董事會負責，委員會轄下的 ESG 推動辦公室執行，針對公司的價值鏈鑑別氣候相關的風險與機會，整合各營運中心相關單位，評估鑑別出來的風險與機會的衝擊，進而擬定管理對策與執行計畫，並追蹤落實及向委員會報告，『ESG 永續發展委員會』應至少一年一次向董事會報告執行情形，由董事會審查督導。

Responsible Unit

The "ESG Committee" is responsible to the Board of Directors, with the "ESG Promotion Office" under the committee handling execution. The ESG Promotion Office identifies climate-related risks and opportunities within the Company's value chain, integrates relevant units across operational centers, assesses the impacts of identified risks and opportunities, and develops management strategies and execution plans. They will track implementation and report to the committee. The "ESG Committee" should report to the Board of Directors at least once a year, with the Board overseeing and reviewing the execution.

二、 鑑別範圍及注意事項

1. 評估期間應包含短、中、長期。
2. 風險與機會類型應包含實質風險及轉型風險，實質風險應包含立即性及長期風險，轉型風險應包含但不限於：政策和法規風險、技術風險、市場風險、名譽風險。
3. 面對不同氣候情境風險與機會的對策應包含減緩措施並充分考量韌性進行調適，以減少傷害並創造商業機會。

Scope of Identification and Considerations

1. The assessment period should include short-term, medium-term, and long-term evaluations.
2. The types of risks and opportunities should include both physical and transition risks. Physical risks should encompass both immediate and long-term risks. Transition risks should include, but are not limited to, policy and legal risks, technological risks, market risks, and reputational risks.
3. Strategies for addressing risks and opportunities under different climate scenarios should include both mitigation measures and resilience adjustments. These strategies aim to minimize harm and create business opportunities.

三、 報導

本公司『ESG 永續發展委員會』應每年度依據 TCFD(氣候相關財務揭露(Task Force on Climate-related Financial Disclosures)指引，及前第二點之規範做成計畫，並將前一年度鑑別與因應計畫及執行情形做成年度報告，於永續報告書中揭露。

Reporting

The Company's ESG Committee shall annually formulate a plan based on the Task Force on Climate-related Financial Disclosures (TCFD) guidelines and the regulations outlined in the preceding Item 2. An annual report shall also be prepared, summarizing the identification, response plan, and implementation status from the previous year, and this information shall be disclosed in the ESG report.

拾壹、 實施及修改及資訊揭露 Implementation, Amendments, and Disclosure of Information

本辦法經董事會通過之日起施行，修正時亦同，並應於公司網站或公開資訊觀測站中進行揭露下列風險管理相關資訊，提供外部利害關係人參考，並持續更新。

具體應揭露項目包含：

- 一、 風險管理政策與程序；

二、 風險治理與管理組織架構；

三、 風險管理運作與執行情形（包含向董事會及委員會報告之頻率與日期）。

These procedures shall take effect upon approval by the board of directors, and the same procedure shall apply to any amendments. The Company shall disclose the following risk management-related information on the Company website or Market Observation Post System for external stakeholders' reference and shall update this information on an ongoing basis. Specific items to be disclosed include:

1. Risk management policy and procedures;
2. Organizational structure of risk governance and management;
3. Operation and enforcement of risk management, including frequencies and dates of reporting to the board of directors and committee.